



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WAUPUN UTILITIES

Principal Office: 817 S MADISON ST
P.O. BOX 431
WAUPUN, WI 53963-0431

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I, ZACHARY T BLOOM of
(Person responsible for accounts)

_____, WAUPUN UTILITIES, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

02/26/2002
(Date)

FINANCE AND ADMINISTRATIVE MANAGER

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUPUN UTILITIES**Utility Address:** 817 S MADISON ST

P.O. BOX 431

WAUPUN, WI 53963-0431

When was utility organized? 11/1/1894**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR ZACHARY T BLOOM, CPA**Title:** FINANCE AND ADMINISTRATIVE MANAGER**Office Address:**

817 S MADISON ST

P.O. BOX 431

WAUPUN, WI 53963

Telephone: (920) 324 - 7920**Fax Number:** (920) 324 - 7922**E-mail Address:** zbloom@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name: MR ZACHARY T BLOOM, CPA**Title:** FINANCE AND ADMINISTRATIVE MANAGER**Office Address:** WAUPUN UTILITIES

817 S MADISON ST

P.O. BOX 431

WAUPUN, WI 53963

Telephone: (920) 324 - 7920**Fax Number:** (920) 324 - 7922**E-mail Address:** zbloom@wppisys.org

President, chairman, or head of utility commission/board or committee:

Name: MR HOWARD HUENICK**Title:** COMMISSION PRESIDENT**Office Address:**

817 S MADISON ST

P.O. BOX 431

WAUPUN, WI 53963

Telephone: (920) 324 - 7920**Fax Number:** (920) 324 - 7922**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR JOHN ANDRES**Title:** CPA**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 12/31/2001**Period covered by most recent audit:** CALENDAR YEAR 2001

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS M WESTHUIS**Title:** GENERAL MANAGER**Office Address:**

817 S MADISON ST

P.O. BOX 431

WAUPUN, WI 53963

Telephone: (920) 324 - 7920**Fax Number:** (920) 324 - 7922**E-mail Address:** DWESTHUIS@WPPISYS.ORG

Name of utility commission/committee:

Names of members of utility commission/committee:

MR JAMES DE YOUNG, ALDERPERSON

MR GERALD HEERINGA, COMMISSIONER

MR HOWARD HUENICK, COMMISSION PRESIDENT

MR JACK NUGENT, COMMISSIONER

MR GORDON RENS, ALDERPERSON

MS JODIE STEGER, ALDERPERSON

MR EDWARD SWAN, COMMISSION SECRETARY

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO****Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,784,243	6,559,056	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,319,710	5,140,993	2
Depreciation Expense (403)	557,056	477,489	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	369,306	350,671	5
Total Operating Expenses	6,246,072	5,969,153	
Net Operating Income	538,171	589,903	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	538,171	589,903	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	3,093	(7,074)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	73,314	110,489	10
Miscellaneous Nonoperating Income (421)	19,138	0	11
Total Other Income	95,545	103,415	
Total Income	633,716	693,318	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	633,716	693,318	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	244,158	0	14
Amortization of Debt Discount and Expense (428)	3,806	3,821	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	92,027	293,938	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	26,479	7,300	19
Total Interest Charges	313,512	290,459	
Net Income	320,204	402,859	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,548,340	6,151,798	20
Balance Transferred from Income (433)	320,204	402,859	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	6,317	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,868,544	6,548,340	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ELECTRIC INVESTMENT INCOME	30,538	5
WATER INVESTMENT INCOME	42,776	6
Total (Acct. 419):	73,314	
Miscellaneous Nonoperating Income (421):		
ELECTRIC CONTRIBUTIONS IN AID OF CONSTRUCTION	9,091	7
WATER CONTRIBUTIONS IN AID OF CONSTRUCTION	10,047	8
Total (Acct. 421):	19,138	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		14,420			14,420	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		10,422			10,422	2
Payroll		841			841	3
Materials					0	4
Taxes		64			64	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	11,327	0	0	11,327	
Net income (or loss)	0	3,093	0	0	3,093	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,285,406	5,498,837	0	0	6,784,243	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	436	1,542			1,978	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,284,970	5,497,295	0	0	6,782,265	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	247,369	10,986	258,355	1
Electric operating expenses	292,182	12,977	305,159	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	11,112	494	11,606	8
Electric utility plant accounts	103,669	4,604	108,273	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	29,061	(29,061)	0	18
All other accounts			0	19
Total Payroll	683,393	0	683,393	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	18,821,249	17,592,534	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,589,449	4,176,377	2
Net Utility Plant	14,231,800	13,416,157	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	14,231,800	13,416,157	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,241,829	1,846,667	9
Total Other Property and Investments	1,241,829	1,846,667	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,117	2,760	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	1,000	988	12
Temporary Cash Investments (136)	279,793	33,097	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	695,179	524,745	15
Other Accounts Receivable (143)	110,603	196,771	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	17,975	345,150	18
Materials and Supplies (151-163)	194,847	210,599	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,302,514	1,314,110	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	36,704	40,510	24
Other Deferred Debits (182-186)	0	13,754	25
Total Deferred Debits	36,704	54,264	
Total Assets and Other Debits	16,812,847	16,631,198	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	556,893	404,342	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	6,868,544	6,548,340	28
Total Proprietary Capital	7,425,437	6,952,682	
LONG-TERM DEBT			
Bonds (221-222)	4,350,000	0	29
Advances from Municipality (223)	1,992,909	6,016,401	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	6,342,909	6,016,401	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	435,441	912,712	33
Payables to Municipality (233)	512,656	772,495	34
Customer Deposits (235)	4,625	1,825	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	188,753	119,348	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)		(919)	40
Miscellaneous Current and Accrued Liabilities (242)	206,942	186,006	41
Total Current and Accrued Liabilities	1,348,417	1,991,467	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	39,355	13,923	44
Total Deferred Credits	39,355	13,923	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,656,728	1,656,728	49
Total Liabilities and Other Credits	16,812,846	16,631,201	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	9,799,993	0	0	9,009,622	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	179			11,455	7
Total Utility Plant	9,800,172	0	0	9,021,077	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,929,452	0	0	2,659,997	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,929,452	0	0	2,659,997	
Net Utility Plant	7,870,720	0	0	6,361,080	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,663,737	2,512,640			4,176,377	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	264,233	292,823			557,056	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,251				8,251	6
Accruals charged other						7
accounts (specify):						8
Equipment Expense Clearing	11,347	33,187			44,534	9
Salvage	914	20,058			20,972	10
Other credits (specify):						11
ACDP on Transferred Truck	3,172				3,172	12
Total credits	287,917	346,068	0	0	633,985	13
Debits during year						14
Book cost of plant retired	17,550	177,688			195,238	15
Cost of removal	4,652	21,023			25,675	16
Other debits (specify):						17
					0	18
Total debits	22,202	198,711	0	0	220,913	19
Balance End of Year	1,929,452	2,659,997	0	0	4,589,449	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			164,055		164,055	174,145	3
Total Electric Utility					164,055	174,145	

Account	Total End of Year	Amount Prior Year	
Electric utility total	164,055	174,145	1
Water utility (154)	30,792	36,454	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	194,847	210,599	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
DEBT ISSUANCE COSTS ON ELECTRIC BONDS	379	428	6,945	1
Debt issuance costs on water bonds	3,427	428	29,759	2
Total			36,704	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	404,342	1
Changes during year (explain):		
HWY 49 STREET LIGHTS	152,551	2
Balance end of year	556,893	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER REVENUE BONDS - PLANT	03/01/1993	03/01/2013	6.33%	1,845,000	1
ELECTRIC REVENUE BONDS - BUILDING	04/15/1999	09/01/2019	4.88%	1,419,962	2
WATER REVENUE BONDS - BUILDING	04/15/1999	09/01/2019	4.88%	1,085,038	3
Total Bonds (Account 221):				4,350,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 4,350,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ELECTRIC STATE TRUST FUND - PRISON SUB	06/29/2001	03/15/2011	5.25%	600,000	1
WATER STATE TRUST FUND - MAIN	08/30/2000	03/15/2010	5.50%	1,100,000	2
WATER STATE TRUST FUND - TOWER	10/19/1994	03/15/2004	5.00%	97,688	3
ELECTRIC STATE TRUST FUND - IND SUB	10/19/1994	03/15/2004	5.00%	195,221	4
Total for Account 223				<u>1,992,909</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	180,391	2
Charged electric department expense	188,918	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	369,309	
Taxes paid during year:		
County, state and local taxes	315,778	6
Social Security taxes	42,826	7
PSC Remainder Assessment	8,783	8
Other (explain):		
GROSS RECEIPTS TAX	1,922	9
Total payments and other debits	369,309	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER BONDS - BUILDING	0	70,634	71,754	(1,120)	1
ELECTRIC BONDS - BUILDING		54,384	54,787	(403)	2
WATER BONDS - PLANT		119,140	120,942	(1,802)	3
Subtotal	0	244,158	247,483	(3,325)	
Advances from Municipality (223)					
WATER BONDS PLANT	41,212			41,212	4
Electric State Fund Loan	10,064	10,377	12,713	7,728	5
Water State Fund Loan	5,033	5,190	6,357	3,866	6
Customer Deposits	296	258	227	327	7
WATER BONDS - BLDG	24,535			24,535	8
ELECTRIC BONDS - BLDG	18,407			18,407	9
WATER STATE FUND - WATER MAIN	19,801	60,424		80,225	10
ELECTRIC STATE FUND LOAN - PRISON SUBSTATION		15,778		15,778	11
Subtotal	119,348	92,027	19,297	192,078	
Other Long-Term Debt (224)					
NONE	0			0	12
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	13
Subtotal	0	0	0	0	
Total	119,348	336,185	266,780	188,753	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,102,779	553,949	0	0	0	1,656,728	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	1,102,779	553,949	0	0	0	1,656,728	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
ELECTRIC SINKING FUNDS	467,343	3
WATER SINKING FUNDS	742,369	4
Total (Acct. 125):	1,209,712	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
ELECTRIC OTHER SPECIAL FUNDS	31,051	6
WATER OTHER SPECIAL FUNDS	1,066	7
Total (Acct. 128):	32,117	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	124,448	11
Electric	570,731	12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	695,179	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
ELECTRIC OTHER RECEIVABLES	34,193	17
WATER OTHER RECEIVABLES	76,410	18
Total (Acct. 143):	110,603	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	17,975	19
Total (Acct. 145):	17,975	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLE TO SEWER UTILITY	512,656	26
Total (Acct. 233):	512,656	
Other Deferred Credits (253):		
PUBLIC BENEFITS	39,355	27
Total (Acct. 253):	39,355	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	9,612,040	8,504,197	0	0	18,116,237	1
Materials and Supplies	33,623	169,100	0	0	202,723	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,796,594	2,586,318	0	0	4,382,912	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,102,779	553,949	0	0	1,656,728	6
Other (specify):					0	7
Average Net Rate Base	6,746,290	5,533,030	0	0	12,279,320	
Net Operating Income	214,676	323,495	0	0	538,171	8
Net Operating Income as a percent of						
Average Net Rate Base	3.18%	5.85%	N/A	N/A	4.38%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	480,617	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,708,442	3
Other (Specify):		4
Total Average Proprietary Capital	7,189,059	
Net Income		
Net Income	320,204	5
Percent Return on Proprietary Capital	4.45%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

STATE HIGHWAY 49 RECONSTRUCTION RESULTED IN SIGNIFICANT ADDITIONS AND RETIREMENTS FOR WATER MAIN, SERVICES AND HYDRANTS AS WELL AS STREET LIGHTS.

ALSO CONSTRUCTED A NEW SUBSTATION LOCATED NEAR THE STATE PRISON.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

OBTAINED A STATE TRUST FUND LOAN IN THE AMOUNT OF \$600,000 FOR PRISON SUBSTATION CONSTRUCTION.

6. Formal proceedings with the Public Service Commission.

APPLIED FOR AND GRANTED A WATER RATE INCREASE DURING 2001. PUBLIC HEARING WAS DECEMBER 18, 2001 AND RATES WERE PLACED INTO EFFECT ON JANUARY 9, 2002.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Edit check reveals that beginning of year total assets and liabilities do not equal. They are off by \$3 and I was unable to change the beginning of year numbers.

Interest Accrued (Acct. 237) (Page F-17)

My predecessor reported all bonds and loans under advances from municipality. I placed bonds in the appropriate space this year, which is why there is no balance the first of year.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: Leege, Peter PSC
Sent: Friday, January 03, 2003 9:23 AM
To: 'Zachary Bloom'
Subject: RE: 2001 Analytical Review

Hi Zachary:

Thanks for your response to our review.

As follow up to item number 1, yes, please do provide detail in the footnotes anytime you need more room. Regarding item number 3, the new GASB reporting requirements do not take effect until the 2003 report. Please reclassify the contributions to Account 271 in your 2002 annual report.

Thanks.

Pete

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leegep@psc.state.wi.us
Fax: (608) 266-3957

-----Original Message-----

From: Zachary Bloom [mailto:zbloom@wppisys.org]
Sent: Friday, December 06, 2002 2:37 PM
To: peter.leege@psc.state.wi.us
Cc: aworthman@virchowkrause.com
Subject: 2001 Analytical Review

Peter,

I received your letter today and provide the following responses to your inquiries.

1 - Amounts recorded in 143 for electric and water other accounts receivable represent all receivables not related to electric usage or water consumption. Examples include: construction related services, repair services, misc. billings for conference/meeting setups, etc. Should I provide a footnote in the future? This explanation does not fit on that line.

FINANCIAL SECTION FOOTNOTES

2 - There is no amortization reported in account 186 because the lime pond sludge removal amortization ended in 2001, i.e. there is nothing left in account 186 to amortize.

3 - We recorded our contribution in account 421 to comply with GASB Statement #33 which, as of January 1, 2001, requires contributions from external parties be presented as revenues.

I will change my 2001 report and report future contributions in 271 for PSC report purposes.

Please feel free to contact me if you have additional questions.

Zachary Bloom, CPA
Finance/Administrative Manager
Waupun Utilities
817 S. Madison St.
P.O. Box 431
Waupun, WI 53963-0431
920.324.7920 (phone)
920.324.7922 (fax)

December 5, 2002

Mr. Zachary T. Bloom, Finance and Administrative Manager
Waupun Public Utilities
P.O. Box 431
817 South Madison Street
Waupun, WI 53963-0431

2001 Analytical Review DWCCA-6290-PJL

Dear Mr. Bloom:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue(s):

1. As directed in the headnotes of the Balance Sheet End-of-Year Account Balances schedule on page F-19, please provide a more detailed explanation of the \$34,193 and the \$76,410 reported in Account 143 and follow this procedure in the future.
2. Please explain why there is no amortization reported in Account 186 on page F-19 for the removal of lime sledge from ponds.
3. During our review we noted that in Account 421 on page F-2 there are contributions in aid of construction reported for both the water and electric utilities. Contributions should be reported in Account 271 on page F-18. Please confirm that the utility's 2002 annual report will be adjusted for these dollars and that in the future contributions will be reported in

FINANCIAL SECTION FOOTNOTES

~~for those dollars and that in the future contributions will be reported in~~
Account 271.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\6290
Waupun.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,277,667	1
Total Sales of Water	1,277,667	
Other Operating Revenues		
Forfeited Discounts (470)	993	2
Miscellaneous Service Revenues (471)	283	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,463	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	7,739	
Total Operating Revenues	1,285,406	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	22,789	8
Pumping Expenses (620-633)	101,611	9
Water Treatment Expenses (640-652)	165,867	10
Transmission and Distribution Expenses (660-678)	85,297	11
Customer Accounts Expenses (901-905)	61,311	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	180,704	14
Total Operation and Maintenance Expenses	617,579	
Other Operating Expenses		
Depreciation Expense (403)	264,233	15
Amortization Expense (404-407)		16
Taxes (408)	188,918	17
Total Other Operating Expenses	453,151	
Total Operating Expenses	1,070,730	
NET OPERATING INCOME	214,676	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,843	124,932	615,380	4
Commercial	329	46,066	168,210	5
Industrial	16	55,388	131,743	6
Total Metered Sales to General Customers (461)	3,188	226,386	915,333	
Private Fire Protection Service (462)	16		14,289	7
Public Fire Protection Service (463)	1		321,480	8
Other Sales to Public Authorities (464)	28	6,475	26,565	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,233	232,861	1,277,667	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	321,480	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	321,480	
Forfeited Discounts (470):		
Customer late payment charges	993	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	993	
Miscellaneous Service Revenues (471):		
SERVICE RECONNECTION	283	7
Total Miscellaneous Service Revenues (471)	283	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,463	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	6,463	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	22,368	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	421	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	22,789	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	2,265	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	66,491	17
Pumping Labor and Expenses (624)	27,672	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	2,741	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	540	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	1,902	25
Total Pumping Expenses	101,611	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	14,440	26
Chemicals (641)	57,195	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	23,813	28
Miscellaneous Expenses (643)	1,780	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	11,296	32
Maintenance of Water Treatment Equipment (652)	57,343	33
Total Water Treatment Expenses	165,867	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	32	36
Meter Expenses (663)	12,505	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	670	42
Maintenance of Distribution Reservoirs and Standpipes (672)	2,754	43
Maintenance of Transmission and Distribution Mains (673)	35,917	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	19,232	46
Maintenance of Meters (676)	11,926	47
Maintenance of Hydrants (677)	2,261	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	85,297	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	16,598	50
Meter Reading Labor (902)	5,512	51
Customer Records and Collection Expenses (903)	38,765	52
Uncollectible Accounts (904)	436	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	61,311	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	24,262	56
Office Supplies and Expenses (921)	30,982	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	10,766	59
Property Insurance (924)	5,614	60
Injuries and Damages (925)	6,297	61
Employee Pensions and Benefits (926)	86,080	62
Regulatory Commission Expenses (928)	13,455	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	632	65
Rents (931)		66
Maintenance of General Plant (932)	2,616	67
Total Administrative and General Expenses	180,704	
Total Operation and Maintenance Expenses	617,579	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		171,279	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,689	2
Net property tax equivalent		168,590	
Social Security		18,923	3
PSC Remainder Assessment		1,405	4
Other (specify): NONE			5
Total tax expense		188,918	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge	Fond du Lac			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215048	0.213047			3
County tax rate	mills		6.551220	4.894839			4
Local tax rate	mills		8.146534	8.076975			5
School tax rate	mills		10.926837	10.825170			6
Voc. school tax rate	mills		1.682521	1.666868			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		27.522160	25.676899			10
Less: state credit	mills		1.793874	1.648824			11
Net tax rate	mills		25.728286	24.028075			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.146534	8.076975			14
Combined School Tax Rate	mills		12.609358	12.492038			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		20.755892	20.569013			17
Total Tax Rate	mills		27.522160	25.676899			18
Ratio of Local and School Tax to Total	dec.		0.754152	0.801071			19
Total tax net of state credit	mills		25.728286	24.028075			20
Net Local and School Tax Rate	mills		19.403038	19.248188			21
Utility Plant, Jan. 1	\$	9,448,880	4,724,440	4,724,440			22
Materials & Supplies	\$	36,454	18,227	18,227			23
Subtotal	\$	9,485,334	4,742,667	4,742,667			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	9,485,334	4,742,667	4,742,667			26
Assessment Ratio	dec.		0.930020	0.938750			27
Assessed Value	\$	8,862,954	4,410,775	4,452,179			28
Net Local & School Rate	mills		19.403038	19.248188			29
Tax Equiv. Computed for Current Year	\$	171,279	85,582	85,696			30
Tax Equivalent per 1994 PSC Report	\$	113,479					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	171,279					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	742		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	549,417		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	207,515		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	757,674	0	
PUMPING PLANT			
Land and Land Rights (320)	1,200		12
Structures and Improvements (321)	387,002		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	187,733		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	575,935	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	25,334		21
Structures and Improvements (331)	158,748		22
Water Treatment Equipment (332)	343,505	5,232	23
Total Water Treatment Plant	527,587	5,232	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,154		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			742	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			549,417	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			207,515	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	757,674	
PUMPING PLANT				
Land and Land Rights (320)			1,200	12
Structures and Improvements (321)			387,002	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			187,733	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	575,935	
WATER TREATMENT PLANT				
Land and Land Rights (330)			25,334	21
Structures and Improvements (331)			158,748	22
Water Treatment Equipment (332)			348,737	23
Total Water Treatment Plant	0	0	532,819	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,154	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	542,925		26
Transmission and Distribution Mains (343)	3,994,771	257,051	27
Fire Mains (344)	0		28
Services (345)	676,258	77,736	29
Meters (346)	298,173	6,500	30
Hydrants (348)	378,136	21,032	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,892,417	362,319	
GENERAL PLANT			
Land and Land Rights (389)	58,619		33
Structures and Improvements (390)	972,988		34
Office Furniture and Equipment (391)	43,587		35
Computer Equipment (391.1)	52,811	2,665	36
Transportation Equipment (392)	111,935	10,831	37
Stores Equipment (393)	1,893		38
Tools, Shop and Garage Equipment (394)	72,332	2,445	39
Laboratory Equipment (395)	4,724		40
Power Operated Equipment (396)	72,823		41
Communication Equipment (397)	36,429		42
SCADA Equipment (397.1)	242,334	9,963	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	1,670,475	25,904	
Total utility plant in service directly assignable	9,424,088	393,455	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,424,088	393,455	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			542,925	26
Transmission and Distribution Mains (343)	8,225		4,243,597	27
Fire Mains (344)			0	28
Services (345)	4,074		749,920	29
Meters (346)	2,805		301,868	30
Hydrants (348)	2,045		397,123	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	17,149	0	6,237,587	
GENERAL PLANT				
Land and Land Rights (389)			58,619	33
Structures and Improvements (390)	401		972,587	34
Office Furniture and Equipment (391)			43,587	35
Computer Equipment (391.1)			55,476	36
Transportation Equipment (392)			122,766	37
Stores Equipment (393)			1,893	38
Tools, Shop and Garage Equipment (394)			74,777	39
Laboratory Equipment (395)			4,724	40
Power Operated Equipment (396)			72,823	41
Communication Equipment (397)			36,429	42
SCADA Equipment (397.1)			252,297	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	401	0	1,695,978	
Total utility plant in service directly assignable	17,550	0	9,799,993	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	17,550	0	9,799,993	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	78,696	2.90%	15,933	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	43,566	1.80%	3,735	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	122,262		19,668	
PUMPING PLANT				
Structures and Improvements (321)	89,170	3.20%	12,384	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	101,369	4.40%	8,260	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	190,539		20,644	
WATER TREATMENT PLANT				
Structures and Improvements (331)	8,319	3.20%	5,080	16
Water Treatment Equipment (332)	203,252	3.30%	11,422	17
Total Water Treatment Plant	211,571		16,502	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	143,718	1.90%	10,316	19
Transmission and Distribution Mains (343)	273,341	1.30%	53,616	20
Fire Mains (344)	0			21
Services (345)	170,448	2.90%	20,680	22
Meters (346)	145,879	5.50%	16,501	23
Hydrants (348)	50,523	2.20%	8,415	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	783,909		109,528	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					94,629	4
315					0	5
316			102		47,403	6
317					0	7
	0	0	102	0	142,032	
321					101,554	8
322					0	9
323					0	10
324					0	11
325					109,629	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	211,183	
331			250		13,649	16
332					214,674	17
	0	0	250	0	228,323	
341					0	18
342					154,034	19
343	8,225	1,864			316,868	20
344					0	21
345	4,074	1,597			185,457	22
346	2,805	636	28		158,967	23
348	2,045	464			56,429	24
349					0	25
	17,149	4,561	28	0	871,755	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	112,831	2.90%	28,211	26
Office Furniture and Equipment (391)	11,502	5.80%	2,544	27
Computer Equipment (391.1)	42,743	26.70%	14,737	28
Transportation Equipment (392)	77,910	15.00%	8,372	29
Stores Equipment (393)	220	5.80%	109	30
Tools, Shop and Garage Equipment (394)	23,372	5.80%	4,337	31
Laboratory Equipment (395)	2,765	5.80%	274	32
Power Operated Equipment (396)	54,749	15.00%	2,976	33
Communication Equipment (397)	21,282	15.00%	5,464	34
SCADA Equipment (397.1)	8,082	25.00%	50,459	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	355,456		117,483	
Total accum. prov. directly assignable	1,663,737		283,825	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,663,737		 283,825	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390	401	91	534		141,084	26
391					14,046	27
391.1					57,480	28
392				3,178	89,460	29
393					329	30
394					27,709	31
395					3,039	32
396					57,725	33
397					26,746	34
397.1					58,541	35
398					0	36
399					0	37
	401	91	534	3,178	476,159	
	17,550	4,652	914	3,178	1,929,452	
					0	38
	17,550	4,652	914	3,178	1,929,452	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			30,320	30,320	1
February			28,910	28,910	2
March			30,829	30,829	3
April			30,029	30,029	4
May			30,589	30,589	5
June			30,017	30,017	6
July			30,602	30,602	7
August			32,186	32,186	8
September			29,052	29,052	9
October			29,391	29,391	10
November			28,843	28,843	11
December			29,050	29,050	12
Total annual pumpage	0	0	359,818	359,818	
Less: Water sold				232,861	13
Volume pumped but not sold				126,957	14
Volume sold as a percent of volume pumped				65%	15
Volume used for water production, water quality and system maintenance				35,000	16
Volume related to equipment/system malfunction				28,000	17
Non-utility volume NOT included in water sales				10,000	18
Total volume not sold but accounted for				73,000	19
Volume pumped but unaccounted for				53,957	20
Percent of water lost				15%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
See schedule footnote					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,528	23
Date of maximum: 2/23/2001					24
Cause of maximum:					25
Water used in fighting fire at local business which was completely destroyed.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				683	26
Date of minimum: 1/12/2001					27
Total KWH used for pumping for the year				1,115,683	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
BACK OF PLANT	1	965	10	0	Yes	1
FRONT OF PLANT	2	611	12	182	Yes	2
REINHARDT STREET	3	794	12	246	Yes	3
SPRING AND AUTUMN	4	850	12	183	Yes	4
AUTUMN AND HAWTHORNE	5	866	14	401	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	BACK OF PLANT	FRONT OF PLANT	REINHARDT STREET	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1901	1916	1965	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	1,050	650	8
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN	UNKNOWN	9
Year Installed	1901	1916	1965	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	100	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	B1	14
Location	WEST SPRING STREET	AUTUMN & HAWTHORNE	BACK OF PLANT	15
Purpose	P	P	B	16
Destination	T	T	R	17
Pump Manufacturer	AMERICAN	AMERICAN	LAYNE	18
Year Installed	1992	1999	1966	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,250	1,475	1,000	21
Pump Motor or Standby Engine Mfr	UNKNOWN	CUMMINS	UNKNOWN	22
Year Installed	1992	1999	1966	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	150	150	100	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	B2	B3		1
Location	WATER PLANT	WATER PLANT		2
Purpose	B	B		3
Destination	R	R		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1972	1972		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	750	750		8
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN		9
Year Installed	1972	1972		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	50	50		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CENTRAL TOWER	LARGE-PLANT	SMALL- PLANT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
Year constructed	1966	1941	1972	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	123	0	0	9
				10
Total capacity in gallons (actual)	250,000	500,000	32,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000			20
				21
Is a corrosion control chemical used (yes, no)?	Y			22
				23
Is water fluoridated (yes, no)?	Y			24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WEST END TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1992		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	148		10
			11
Total capacity in gallons (actual)	400,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		16
			17
Filters, type (gravity, pressure, other, none)	GRAVITY		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	2,910	0	0	0	2,910	1
M	D	1.500	240	0	0	0	240	2
M	D	3.000	382	0	0	0	382	3
M	D	4.000	30,371	0	240	0	30,131	4
M	D	6.000	98,667	134	231	0	98,570	5
M	D	8.000	84,058	950	1,216	0	83,792	6
M	D	10.000	32,240	2,836	2,126	0	32,950	7
M	D	12.000	15,250	0	0	0	15,250	8
Total Within Municipality			264,118	3,920	3,813	0	264,225	
Total Utility			264,118	3,920	3,813	0	264,225	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	1,138	0	0	0	1,138		1
M	0.750	1,270	2	41	0	1,231		2
M	1.000	801	40	0	0	841		3
M	1.250	24	0	0	0	24		4
M	1.500	26	2	0	0	28		5
M	2.000	58	2	0	0	60		6
M	3.000	2	0	0	0	2		7
M	4.000	7	0	0	0	7		8
M	6.000	13	2	0	0	15		9
M	8.000	14	0	0	0	14		10
M	10.000	1	0	0	0	1		11
Total Utility		3,354	48	41	0	3,361	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,614		4	0	2,610	313	1
0.750	566	21	2	0	585	70	2
1.000	45	5	2	0	48	12	3
1.500	51	1	0	0	52	0	4
2.000	32	3	2	0	33	5	5
3.000	4	0	0	0	4	1	6
4.000	2	0	0	0	2	1	7
6.000	1	0	0	0	1	1	8
8.000	1	0	0	0	1	1	9
Total:	3,316	30	10	0	3,336	404	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,338	146	0	4	0	122	2,610	1
0.750	486	55	5	2	0	37	585	2
1.000	3	30	2	7	0	6	48	3
1.500	2	34	4	7	0	5	52	4
2.000	0	15	5	5	0	8	33	5
3.000	0	0	1	2	0	1	4	6
4.000	0	0	1	0	0	1	2	7
6.000	0	0	0	1	0	0	1	8
8.000	0	0	0	1	0	0	1	9
Total:	2,829	280	18	29	0	180	3,336	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	376	9	7		378	2
Total Fire Hydrants	376	9	7	0	378	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 64

Number of distribution system valves end of year: 608

Number of distribution valves operated during year: 608

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 623 - Water pumped increased from 337,770,000 in 2000, to 359,818,000 in 2001. Also, power costs increased in 2001 as well.

Account 641 - More water was treated in 2001 than 2000, as well as increased lime costs, which is used in our treatment processes.

Account 652 - Lime pond #1 deferred debit was fully amortized in 2000. Account 652 was the account charged for this expense.

Account 662 - Highway 26 reconstruction related expenses in 2000.

Account 928 - Consultant and PSC staff expenses related to 2001 water rate increase application.

Accumulated Provision for Depreciation - Water (Page W-10)

Account 391.1 - This was an oversight. We use the amortization method and overlooked the year end plant balance. Based on future plant additions, we will be certain to compare end of year balances.

Pumping and Purchased Water Statistics (Page W-12)

I tried to include this explanation on the schedule itself, but I kept getting database transaction warnings.

We have a problem with the placement of meters at our water plant. This has resulted in a 10% error estimate by hired consultants and our water supervisor. This amounts to 35 million gallons. We also have unlocated service leaks amounting to roughly 28 million gallons per our water supervisor. Main breaks in 2001 resulted in water loss of 10 million gallons. Total accounted for but not listed on the schedule is 73 million gallons which bring our unaccounted for water loss down to 27 million gallons, or 7.5%.

Per conversation with MR ZACHARY T BLOOM, CPA on 6/14/2002, lines 16 through 18 updated to what he intended them to be. PJL

Water Mains (Page W-17)

Total water main additions amounted to \$257,051, of which \$250,682 was related to State Highway 49 reconstruction. This project was financed using funds from a 2000 STFL. Remaining additions were utility financed.

Water Services (Page W-18)

Total services additions amounted to \$77,736, of which \$62,670 was related to State Highway 49 reconstruction. This project was financed using funds from a 2000 State Trust Fund Loan. Remaining additions were utility financed.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	5,450,453	1
Total Sales of Electricity	5,450,453	
Other Operating Revenues		
Forfeited Discounts (450)	3,813	2
Miscellaneous Service Revenues (451)	1,800	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	41,397	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,374	7
Total Other Operating Revenues	48,384	
Total Operating Revenues	5,498,837	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	4,143,598	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	255,138	10
Customer Accounts Expenses (901-905)	89,931	11
Sales Expenses (911-916)	1,177	12
Administrative and General Expenses (920-932)	212,287	13
Total Operation and Maintenance Expenses	4,702,131	
Other Expenses		
Depreciation Expense (403)	292,823	14
Amortization Expense (404-407)		15
Taxes (408)	180,388	16
Total Other Expenses	473,211	
Total Operating Expenses	5,175,342	
NET OPERATING INCOME	323,495	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	3,813	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,813	
Miscellaneous Service Revenues (451):		
CIVIL DEFENSE SIREN REVENUE	1,800	3
Total Miscellaneous Service Revenues (451)	1,800	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL FEES	41,397	5
Total Rent from Electric Property (454)	41,397	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNTS AND SERVICE RECONNECTIONS	1,374	7
Total Other Electric Revenues (456)	1,374	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	4,143,598	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	4,143,598	
Total Power Production Expenses	4,143,598	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	38,391	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	24,048	52
Overhead Line Expenses (583)	32,738	53
Underground Line Expenses (584)	24,904	54
Street Lighting and Signal System Expenses (585)	32,624	55
Meter Expenses (586)	12,967	56
Customer Installations Expenses (587)	1,211	57
Miscellaneous Distribution Expenses (588)		58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	20,306	62
Maintenance of Overhead Lines (593)	64,202	63
Maintenance of Underground Lines (594)	163	64
Maintenance of Line Transformers (595)	3,158	65
Maintenance of Street Lighting and Signal Systems (596)		66
Maintenance of Meters (597)	252	67
Maintenance of Miscellaneous Distribution Plant (598)	174	68
Total Distribution Expenses	255,138	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	21,974	69
Meter Reading Expenses (902)	14,066	70
Customer Records and Collection Expenses (903)	52,349	71
Uncollectible Accounts (904)	1,542	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	89,931	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	1,177	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	<u>1,177</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	23,802	78
Office Supplies and Expenses (921)	47,873	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	18,174	81
Property Insurance (924)	5,991	82
Injuries and Damages (925)	6,397	83
Employee Pensions and Benefits (926)	106,790	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	1,187	87
Rents (931)		88
Maintenance of General Plant (932)	2,073	89
Total Administrative and General Expenses	<u>212,287</u>	
Total Operation and Maintenance Expenses	<u><u>4,702,131</u></u>	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		147,185	1
Social Security		23,903	2
Wisconsin Gross Receipts Tax		1,922	3
PSC Remainder Assessment		7,378	4
Other (specify): NONE			5
Total tax expense		180,388	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge	Fond du Lac			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215048	0.213047			3
County tax rate	mills		6.551220	4.894839			4
Local tax rate	mills		8.146534	8.076975			5
School tax rate	mills		10.926837	10.825170			6
Voc. school tax rate	mills		1.682521	1.666868			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		27.522160	25.676899			10
Less: state credit	mills		1.793874	1.648824			11
Net tax rate	mills		25.728286	24.028075			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.146534	8.076975			14
Combined School Tax Rate	mills		12.609358	12.492038			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		20.755892	20.569013			17
Total Tax Rate	mills		27.522160	25.676899			18
Ratio of Local and School Tax to Total	dec.		0.754152	0.801071			19
Total tax net of state credit	mills		25.728286	24.028075			20
Net Local and School Tax Rate	mills		19.403038	19.248188			21
Utility Plant, Jan. 1	\$	8,143,650	4,071,825	4,071,825			22
Materials & Supplies	\$	174,146	87,073	87,073			23
Subtotal	\$	8,317,796	4,158,898	4,158,898			24
Less: Plant Outside Limits	\$	166,748	83,374	83,374			25
Taxable Assets	\$	8,151,048	4,075,524	4,075,524			26
Assessment Ratio	dec.		0.930020	0.938750			27
Assessed Value	\$	7,616,217	3,790,319	3,825,898			28
Net Local & School Rate	mills		19.403038	19.248188			29
Tax Equiv. Computed for Current Year	\$	147,185	73,544	73,642			30
Tax Equivalent per 1994 PSC Report	\$	93,571					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	147,185					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	6,768		34
Structures and Improvements (361)	84,574	42,422	35
Station Equipment (362)	1,030,406	559,851	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	885,471	47,536	38
Overhead Conductors and Devices (365)	1,112,887	149,312	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	1,072,776	184,034	41
Line Transformers (368)	606,841	14,139	42
Services (369)	580,385	19,168	43
Meters (370)	249,756	11,134	44
Installations on Customers' Premises (371)	7,249	685	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	455,675	133,869	47
Total Distribution Plant	6,092,788	1,162,150	
GENERAL PLANT			
Land and Land Rights (389)	53,267		48
Structures and Improvements (390)	1,085,271		49
Office Furniture and Equipment (391)	50,235		50
Computer Equipment (391.1)	70,321	2,664	51
Transportation Equipment (392)	367,663	20,947	52
Stores Equipment (393)	3,947		53
Tools, Shop and Garage Equipment (394)	79,260	2,052	54
Laboratory Equipment (395)	35,785		55
Power Operated Equipment (396)	141,988		56
Communication Equipment (397)	16,927	725	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			6,768 34
Structures and Improvements (361)			126,996 35
Station Equipment (362)			1,590,257 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	12,923		920,084 38
Overhead Conductors and Devices (365)	23,411		1,238,788 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	46,254		1,210,556 41
Line Transformers (368)			620,980 42
Services (369)	2,663		596,890 43
Meters (370)	5,357		255,533 44
Installations on Customers' Premises (371)	335		7,599 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	65,083		524,461 47
Total Distribution Plant	156,026	0	7,098,912
GENERAL PLANT			
Land and Land Rights (389)			53,267 48
Structures and Improvements (390)			1,085,271 49
Office Furniture and Equipment (391)			50,235 50
Computer Equipment (391.1)			72,985 51
Transportation Equipment (392)	21,662		366,948 52
Stores Equipment (393)			3,947 53
Tools, Shop and Garage Equipment (394)			81,312 54
Laboratory Equipment (395)			35,785 55
Power Operated Equipment (396)			141,988 56
Communication Equipment (397)			17,652 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	1,320		58
Other Tangible Property (399)	0		59
Total General Plant	1,905,984	26,388	
Total utility plant in service directly assignable	7,998,772	1,188,538	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 7,998,772	 1,188,538	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			1,320 58
Other Tangible Property (399)			0 59
Total General Plant	21,662	0	1,910,710
Total utility plant in service directly assignable	177,688	0	9,009,622
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	177,688	0	9,009,622

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	68,717	2.90%	3,068	27
Station Equipment (362)	497,983	3.10%	40,620	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	365,439	3.90%	35,208	30
Overhead Conductors and Devices (365)	330,344	3.20%	37,627	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	253,042	3.30%	37,675	33
Line Transformers (368)	134,940	3.20%	19,645	34
Services (369)	251,447	4.40%	25,900	35
Meters (370)	92,178	3.60%	9,095	36
Installations on Customers' Premises (371)	538	5.50%	408	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	113,358	4.10%	20,093	39
Total Distribution Plant	2,107,986		229,339	
GENERAL PLANT				
Structures and Improvements (390)	46,978	2.50%	31,473	40
Office Furniture and Equipment (391)	17,594	5.40%	2,930	41
Computer Equipment (391.1)	57,345	14.30%	19,412	42
Transportation Equipment (392)	175,101	15.00%	21,554	43
Stores Equipment (393)	800	4.00%	229	44
Tools, Shop and Garage Equipment (394)	23,569	5.00%	4,716	45
Laboratory Equipment (395)	12,308	5.00%	2,075	46
Power Operated Equipment (396)	61,363	15.00%	11,634	47
Communication Equipment (397)	8,276	6.70%	2,648	48
Miscellaneous Equipment (398)	1,320	5.00%	0	49
Other Tangible Property (399)	0	5.00%		50
Total General Plant	404,654		96,671	
Total accum. prov. directly assignable	2,512,640		326,010	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					71,785	27
362					538,603	28
363					0	29
364	12,923	1,036	60		386,748	30
365	23,411	10,396	1,916		336,080	31
366					0	32
367	46,254	3,707	2,131		242,887	33
368					154,585	34
369	2,663	213	646		275,117	35
370	5,357	429			95,487	36
371	335	27			584	37
372					0	38
373	65,083	5,215			63,153	39
	156,026	21,023	4,753	0	2,165,029	
390					78,451	40
391					20,524	41
391.1					76,757	42
392	21,662		15,305		190,298	43
393					1,029	44
394					28,285	45
395					14,383	46
396					72,997	47
397					10,924	48
398					1,320	49
399					0	50
	21,662	0	15,305	0	494,968	
	177,688	21,023	20,058	0	2,659,997	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>2,512,640</u>		<u>326,010</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	177,688	21,023	20,058	0	2,659,997

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	-3.37	173.68	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
UNDERGROUND	7.05	57.55	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		9.99	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	95	12
Total	95	13
Total customers on rural lines at end of year	95	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	16,187	Thursday	01/04/2001	18:00	8,990	1
February	02	15,840	Monday	02/19/2001	11:00	8,249	2
March	03	15,413	Monday	03/05/2001	10:00	8,789	3
April	04	15,383	Monday	04/30/2001	11:00	8,151	4
May	05	16,925	Thursday	05/17/2001	15:00	8,788	5
June	06	19,854	Thursday	06/14/2001	14:00	9,203	6
July	07	21,119	Tuesday	07/31/2001	18:00	9,967	7
August	08	22,473	Tuesday	08/07/2001	15:00	10,432	8
September	09	18,072	Friday	09/07/2001	13:00	8,698	9
October	10	15,539	Wednesday	10/24/2001	11:00	8,878	10
November	11	15,974	Wednesday	11/28/2001	18:00	8,527	11
December	12	16,785	Monday	12/17/2001	18:00	8,937	12
Total		209,564				107,609	

System Name WISCONSIN PUBLIC POWER INC

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				13
February	02				14
March	03				15
April	04				16
May	05				17
June	06				18
July	07				19
August	08				20
September	09				21
October	10				22
November	11				23
December	12				24
Total	<u>0</u>				<u>0</u>
System Name					

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				25
February	02				26
March	03				27
April	04				28
May	05				29
June	06				30
July	07				31
August	08				32
September	09				33
October	10				34
November	11				35
December	12				36
Total	<u>0</u>				<u>0</u>
System Name					

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				37
February	02				38
March	03				39
April	04				40
May	05				41
June	06				42
July	07				43
August	08				44
September	09				45
October	10				46
November	11				47
December	12				48
Total	<u>0</u>				<u>0</u>
System Name					

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)	Monthly Peak				Monthly Energy Usage
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				49
February	02				50
March	03				51
April	04				52
May	05				53
June	06				54
July	07				55
August	08				56
September	09				57
October	10				58
November	11				59
December	12				60
Total	<u>0</u>				<u>0</u>
System Name					

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)	Monthly Peak				Monthly Energy Usage
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				61
February	02				62
March	03				63
April	04				64
May	05				65
June	06				66
July	07				67
August	08				68
September	09				69
October	10				70
November	11				71
December	12				72
Total	<u>0</u>				<u>0</u>
System Name					

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		107,609	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		107,609	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		103,187	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		103,187	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		4,422	27
Total Energy Losses		4,422	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		4.1093%	29
Total Disposition of Energy		107,609	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
SECURITY LIGHTING	MS-2	57	50	1
RESIDENTIAL SALES	RG-1	3,577	30,280	2
Total Sales for Residential Sales		3,634	30,330	
Commercial & Industrial				
LARGE POWER SERVICE	CP-1	50	14,075	3
LARGE POWER TIME OF DAY SERVICE	CP-2	10	17,768	4
INDUSTRIAL POWER TIME OF DAY SERVICE	CP-3	2	30,774	5
GENERAL SERVICE	GS-1	432	9,696	6
Total Sales for Commercial & Industrial		494	72,313	
Public Street & Highway Lighting				
STREET LIGHTING SERVICE	MS-1	1	544	7
Total Sales for Public Street & Highway Lighting		1	544	
Sales for Resale				
NONE				8
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		4,129	103,187	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		6,115	102	6,217	1
		1,807,080	72,798	1,879,878	2
0	0	1,813,195	72,900	1,886,095	
48,357		712,176	28,954	741,130	3
45,821	53,206	814,668	37,744	852,412	4
66,378	65,429	1,221,268	61,943	1,283,211	5
		576,583	21,037	597,620	6
160,556	118,635	3,324,695	149,678	3,474,373	
		88,900	1,085	89,985	7
0	0	88,900	1,085	89,985	
				0	8
0	0	0	0	0	
160,556	118,635	5,226,790	223,663	5,450,453	

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
----------------------------------	----------------------------	----------------------------	----------------------------	----------------------------

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
none	0						
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
none	0					
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
none	0	a	0	0			
Total							<u><u>0</u></u>

1

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
Total							0	0
								1

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Comtech	Industrial	Main	Prison	South	1
Voltage--High Side	69,000	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	1	2	1	1	4
Capacity of Transformers in kVA	5,000	5,000	10,000	5,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	West					16
Voltage--High Side	69,000					17
Voltage--Low Side	4,160					18
Num. of Main Transformers in Operation	1					19
Capacity of Transformers in kVA	5,000					20
Number of Spare Transformers on Hand	0					21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,147	796	45,297	1
Acquired during year	123	20	700	2
Total	4,270	816	45,997	3
Retired during year	137			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	4,133	816	45,997	6
Number end of year accounted for as follows:				7
In customers' use	4,033	720	42,619	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	100	96	3,378	12
Total end of year	4,133	816	45,997	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Incandescent	300	1	1,260	1
Mercury Vapor	175	33	26,730	2
Sodium Vapor	100	383	183,840	3
Sodium Vapor	150	27	19,440	4
Total		444	231,270	
Ornamental				
Mercury Vapor	175	14	11,340	5
Sodium Vapor	100	53	25,440	6
Sodium Vapor	150	101	72,720	7
Sodium Vapor	250	142	161,880	8
Total		310	271,380	
Other				
Incandescent	300	6	7,560	9
Mercury Vapor	175	12	9,720	10
Sodium Vapor	50	31	7,440	11
Sodium Vapor	100	1	480	12
Sodium Vapor	150	32	23,040	13
Total		82	48,240	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 582 - Comprehensive inspection and testing performed in 2000. Less time spent in this area in 2001.

Account 592 - Repairs to voltage regulators, transformers, circuit switches and breakers in 2001.

Account 921 - In 2000, we incurred additional expenses related to conversion to Solomon accounting system through WPPI.

Account 923 - In 2000, we incurred additional expenses related to legal representation in a court case. The case was dismissed in court during 2001, in favor of the Utilities.

Account 926 - Employee pensions and benefits follow the utility in which labor was performed. More time was spent in the electric utility in 2000 than 2001. In 2001, total water and sewer labor increased, thus pensions and benefits were allocated more to the water and sewer utilities.

Electric Utility Plant in Service (Page E-06)

Account 362 - Total additions amounted to \$559,851. \$67,682 resulted from breaker replacement at our Main substation. These additions were utility financed. \$492,169 resulted from the addition of our prison substation in 2001. This project was funded with a \$600,000 State Trust Fund Loan.

Account 365 - Total additions amounted to \$149,312. \$99,287 resulted from additions of a distribution line to feed the substation and was financed with the State Trust Fund Loan. Remaining additions were routine and financed with utility earnings.

Account 367 - Total additions amounted to \$184,034. \$120,296 resulted from an underground distribution line from the substation and was financed with utility earnings. Remaining additions were routine and financed with utility earnings.

Account 373 - Total additions amounted to \$133,869. \$122,041 resulted from State Highway 49 reconstruction. The City of Waupun paid for these additions and donated them to the utility. Remaining additions were utility financed.

Accumulated Provision for Depreciation - Electric (Page E-08)

Account 391.1 - Same as water. This was an oversight and we will not depreciate further until account balance is greater than accumulated depreciation balance.
